

# CAPITAL EQUIPMENT APPROVED ITEM LIST

## BACKGROUND

USDA regulation 2 CFR 200.33 defines “equipment” as tangible personal property (including information technology systems) having a useful life of one year or longer and a per-unit acquisition cost that equals or exceeds the lesser capitalization level established for financial statement purposes, \$5,000, or a lower threshold set by State or local level regulations. 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), 2 CFR §220.349 (Equipment and other capital expenditures) require a School Food Authority (SFA) to obtain the prior written approval of its state agency before incurring the cost of a capital expenditure.

On March 28, 2014, the USDA issued Policy Memorandum SP 31-2014: State Agency Prior Approval Process for School Food Authority Equipment Purchases. This policy memo allows state agencies to develop an approved list and criteria for capital expenditure purchases that are routinely purchased by the SFA. On June 2, 2016, USDA issued Policy Memorandum SP 39-2016 to include new regulation citations and continue this flexibility for State agencies.

## USE OF THE CAPITAL EQUIPMENT APPROVED ITEM LIST

Any SFA planning a capital equipment expenditure of \$5,000 or more is required to obtain pre-approval from FDACS for the purchase. Any equipment established on the approved equipment list will receive automatic FDACS approval, and therefore, the SFA may purchase those equipment items, following competitive Federal, State, or local procurement procedures, as applicable, without submitting a request to FDACS.

## APPROVED SCHOOL FOOD SERVICE CAPITAL EQUIPMENT ITEM LIST

Food Preparation Equipment		Dishwasher Equipment
Cooktop, Ranges	Slicers	Dishwasher
Dough Divider/Bun Cutter	Steam Tables	Water Heater Booster
Dough Roller/Sheeter	Steamers	
Food Processors / Cutters	Kettle, Skillet, Braiser	Food Serving Equipment
Induction Cookers	Vertical Cutter Mixer	Kiosks/Food Bars
Mixers	Warmers, Countertop and Drawers	Milk Coolers
Ovens	Refrigerated Prep Tables	Serving Lines
Food Storage Equipment		
Freezers and Refrigerators: Not walk-ins*		
Holding/Proofing Cabinets: Stationary and/or Mobile		
Storage Racks		



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